

IC 6-1.1-42

Chapter 42. Brownfield Revitalization Zone Tax Abatement

IC 6-1.1-42-1

"Brownfield" defined

Sec. 1. As used in this chapter, "brownfield" has the meaning set forth in IC 13-11-2-19.3.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-2

"Designating body" defined

Sec. 2. As used in this chapter, "designating body" means the following:

- (1) For an area located in an unincorporated area in a county that does not contain a consolidated city, the county fiscal body.
- (2) For an area located in a city or town in a county that does not contain a consolidated city, the city or town fiscal body.
- (3) For an area located in a county containing a consolidated city, the metropolitan development commission.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-3

"Remediation" defined

Sec. 3. As used in this chapter, "remediation" has the meaning set forth in IC 13-11-2-186.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-4

"Zone" defined

Sec. 4. As used in this chapter, "zone" means a brownfield revitalization zone established under this chapter.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-5

Application for designation as brownfield revitalization zone

Sec. 5. (a) A person may apply to a designating body to designate an area as a brownfield revitalization zone.

(b) An application under this section must:

- (1) be submitted to the designating body before the initiation of a voluntary remediation under IC 13-25-5;
- (2) include sufficient information for the designating body to declare the area a zone; and
- (3) be in the form prescribed by the department of local government finance.

As added by P.L.59-1997, SEC.1. Amended by P.L.90-2002, SEC.282.

IC 6-1.1-42-6

Statement of public benefits

Sec. 6. Not later than the date that the designating body adopts a

resolution under section 9 of this chapter, the applicant shall submit a statement of public benefits to the designating body. The statement of benefits must include the following information:

- (1) A description of the proposed remediation and redevelopment.
- (2) An estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the remediation and redevelopment and an estimate of the annual salaries of these individuals.
- (3) An estimate of the value of the remediation and redevelopment.

The statement of benefits may be incorporated in a designation application. A statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-7

Powers of designating body

Sec. 7. A designating body may, by resolution, do the following:

- (1) Impose a fee for filing an application to designate an area as a zone or to approve a deduction. The fee may be sufficient to defray actual processing and administrative costs associated with the application.
- (2) Establish general written standards for declaring an area as a zone. The written standards must be reasonably related to accomplishing the purposes of this chapter.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.2.

IC 6-1.1-42-8

Duties of designating body

Sec. 8. If a designating body proposes to designate a zone, the designating body shall either:

- (1) prepare maps and plats that identify the proposed brownfield revitalization zone; or
- (2) prepare a simplified description of the boundaries of the brownfield revitalization zone by describing its location in relation to public ways, streams, or otherwise.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-9

Adoption of resolution

Sec. 9. After the submission of a statement of benefits under section 6 of this chapter and the compilation of the materials described in section 8 of this chapter, the designating body may adopt a resolution to declare the area a brownfield revitalization zone.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-10

Publication of notice

Sec. 10. A designating body that adopts a resolution under section 9 of this chapter, shall do the following:

- (1) Publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1.
- (2) File the following information with each taxing unit that has authority to levy property taxes in the geographic area where the zone is located:
 - (A) A copy of the notice required by subdivision (1).
 - (B) A statement containing substantially the same information as a statement of benefits filed with the designating body under section 6 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.23; P.L.96-2000, SEC.2.

IC 6-1.1-42-11

Review of statement of benefits

Sec. 11. The designating body must review the statement of benefits required under section 6 of this chapter and conduct a public hearing on the creation of the zone.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-12

Designation of brownfield revitalization zone

Sec. 12. (a) The designating body shall determine whether an area should be designated a brownfield revitalization zone.

(b) A designating body may designate an area as a brownfield revitalization zone only if the following findings are made in the affirmative:

- (1) The applicant:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.
- (2) The area described in section 8 of this chapter qualifies as a brownfield, as determined under the written standards adopted by the department of environmental management.
- (3) The area described in section 8 of this chapter is substantially under-utilized or nonproductive without

remediation.

(4) The applicant can successfully obtain a certificate of completion of a voluntary remediation for the area described in section 8 of this chapter under IC 13-25-5-16.

(5) The estimate of the value of the remediation and redevelopment is reasonable for projects of that nature.

(6) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(7) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(8) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described remediation and redevelopment.

(9) The totality of benefits is sufficient to justify the establishment of a zone.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.3.

IC 6-1.1-42-13

Final action; expiration of designation of brownfield revitalization zone

Sec. 13. (a) After considering the evidence, the designating body shall take final action determining whether the qualifications for a brownfield revitalization zone have been met and confirming, modifying and confirming, or rescinding the resolution. This determination is final except that an appeal may be taken and heard as provided under sections 14 and 15 of this chapter.

(b) The designation of an area as a brownfield revitalization zone expires on the earliest of the following:

(1) The date that the designating body determines that the applicant has failed to comply with the statement of benefits under section 30 of this chapter.

(2) The date that the designating body determines that the applicant has failed to make reasonable progress towards the completion of the remediation. A designating body may not make a determination under this subdivision before a date that is at least two (2) years after the date an area is designated as a brownfield revitalization zone.

(3) December 31 of the last year that the applicant is eligible for a deduction granted under section 24 of this chapter.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-14

Appeals

Sec. 14. A person who filed a written remonstrance with the designating body before the adjournment of the public hearing required under section 11 of this chapter and who is aggrieved by the

final action taken may, within ten (10) days after that final action is taken under section 13 of this chapter, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the resolution adopted under section 9 of this chapter, any modifications made under section 13 of this chapter, and the person's remonstrance against the resolution, together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications for granting an assessed valuation deduction for the property under this chapter. The burden of proof is on the appellant.

As added by P.L. 59-1997, SEC.1. Amended by P.L. 119-1999, SEC.4.

IC 6-1.1-42-15

Hearing of appeal

Sec. 15. An appeal under section 14 of this chapter shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

As added by P.L. 59-1997, SEC.1.

IC 6-1.1-42-16

Procedures

Sec. 16. The procedures described in sections 17 through 26 of this chapter may be combined with the procedures required under sections 5 through 15 of this chapter to designate an area as a zone.

As added by P.L. 59-1997, SEC.1. Amended by P.L. 2-1998, SEC.24.

IC 6-1.1-42-17

Application for assessed valuation deduction

Sec. 17. (a) A person may apply for an assessed valuation deduction for:

- (1) real property; and
- (2) personal property, other than inventory (as defined in IC 6-1.1-3-11);

located in an area designated as a brownfield revitalization zone.

(b) An application for a deduction for an improvement to a brownfield revitalization zone or personal property located in a brownfield revitalization area must:

- (1) be submitted to the designating body before the date that the improvement is initiated or, if the deduction is for personal property, the property is brought into the area;
- (2) contain sufficient information for the designating body to approve the deduction; and
- (3) be submitted in the form prescribed by the department of local government finance.

As added by P.L.59-1997, SEC.1. Amended by P.L.90-2002, SEC.283.

IC 6-1.1-42-18

Statement of benefits for assessed valuation deduction

Sec. 18. (a) A person that applies for an assessed valuation deduction shall submit a statement of benefits for the deduction to the designating body before the date specified in section 17 of this chapter.

(b) The statement of benefits must:

- (1) describe the property that is the subject of the application;
- (2) estimate the value of the property that is the subject of the application; and
- (3) contain the information required for a statement of benefits described in section 6 of this chapter.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-19

Resolution adopting deduction

Sec. 19. After the submission of a statement of benefits under section 18 of this chapter, the designating body may adopt a resolution to approve a deduction.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.25.

IC 6-1.1-42-20

Notice of resolution adoption; filing information with taxing unit

Sec. 20. A designating body that adopts a resolution under section 19 of this chapter shall do the following:

- (1) Publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1.
- (2) File the following information with each taxing unit that has authority to levy property taxes in the geographic area where the zone is located:
 - (A) A copy of the notice required by subdivision (1).
 - (B) A statement containing substantially the same information as a statement of benefits filed with the designating body under section 18 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing.

As added by P.L.59-1997, SEC.1. Amended by P.L.253-1997(ss), SEC.5; P.L.2-1998, SEC.26; P.L.96-2000, SEC.3.

IC 6-1.1-42-21

Review of statement of benefits for assessed valuation deduction

Sec. 21. The designating body must review the statement of benefits required under section 18 of this chapter and conduct a public hearing on the proposed deduction.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-22**Approval of deduction**

Sec. 22. (a) The designating body shall determine whether to approve a deduction.

(b) A designating body may not grant a deduction for a facility described in IC 6-1.1-12.1-3(e).

(c) A property owner may not receive a deduction under this chapter for repairs or improvements to real property if the owner receives a deduction under either IC 6-1.1-12.1, IC 6-1.1-12-18, IC 6-1.1-12-22, or IC 6-1.1-12-28.5 for the same property.

(d) A designating body may approve a deduction only if the following findings are made in the affirmative:

(1) The applicant:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(2) The proposed improvement or property will be located in a zone.

(3) The estimate of the value of the remediation and redevelopment is reasonable for projects of that nature.

(4) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(5) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(6) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described remediation and redevelopment.

(7) The totality of benefits is sufficient to justify the deduction.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.5.

IC 6-1.1-42-23**Limitation of property eligible for deductions**

Sec. 23. With respect to property in a particular brownfield revitalization zone, the designating body may do the following:

(1) Limit the type of property that is eligible for a deduction within a brownfield revitalization zone to personal property or

real property.

(2) Limit the dollar amount of the individual or aggregate deductions that will be allowed with respect to personal property.

(3) Limit the dollar amount of the deduction that will be allowed with respect to real property.

(4) Impose reasonable conditions for allowing a deduction for tangible property under this chapter. The conditions must have a reasonable relationship to the development objectives of the area in which the designating body has jurisdiction.

To exercise one (1) or more of these powers a designating body must include this fact in the resolution creating the brownfield revitalization zone that is finally passed under section 13 of this chapter.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.6.

IC 6-1.1-42-24

Final action; granting of deductions; expiration

Sec. 24. (a) After considering the evidence, the designating body shall take final action determining whether the qualifications for deduction have been met and confirming, modifying and confirming, or rescinding the resolution. For each deduction granted by the designating body, the designating body shall state in the resolution granting the deduction whether the deduction is for three (3) six (6), or ten (10) years. This determination is final except that an appeal may be taken and heard as provided under sections 25 and 26 of this chapter.

(b) A determination to grant a deduction under this chapter may be made:

(1) as part of the resolution adopted under section 13 of this chapter; or

(2) by resolution adopted within sixty (60) days after receiving a copy of a property owner's certified deduction application from the county auditor. A certified copy of the resolution shall be sent to the county auditor.

(c) The grant allowing a brownfield revitalization zone deduction expires on the earliest of the following:

(1) The date that the designating body determines that the applicant has failed to make reasonable progress towards the completion of the remediation. A designating body may not make a determination under this subdivision before a date that is at least two (2) years after the date an area is designated as a brownfield revitalization zone.

(2) December 31 of the last year of the deduction.

(3) The date the zone expires.

(4) The date that the designating body determines that the applicant has failed to comply with the statement of benefits under section 30 of this chapter.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.27.

IC 6-1.1-42-25**Appeal of grant of deduction**

Sec. 25. A person who filed a written remonstrance with the designating body before the adjournment of the public hearing required in section 21 of this chapter and who is aggrieved by the final action taken may, within ten (10) days after that final action under section 24 of this chapter, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the resolution adopted under section 9 of this chapter, any modifications made under section 24 of this chapter, and the person's remonstrance against the resolution, together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications for granting an assessed valuation deduction for the property under this chapter. The burden of proof is on the appellant.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.7.

IC 6-1.1-42-26**Hearing of appeal of grant of deduction**

Sec. 26. An appeal under section 25 of this chapter shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-27**Certified deduction application**

Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township assessor.

(c) The certified deduction application required by this section must contain the following information:

- (1) The name of each owner of the property.
- (2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.

- (3) Proof that each owner who is applying for the deduction:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

- (4) Proof that the deduction was approved by the appropriate designating body.

- (5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

- (6) The assessed value of the improvements before remediation and redevelopment.

- (7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

- (8) The amount of the deduction claimed for the first year of the deduction.

- (d) A certified deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

- (e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

- (f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

- (g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

- (1) is a person that:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

- (2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter;

and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.8; P.L.90-2002, SEC.284.

IC 6-1.1-42-28

Amount of deduction

Sec. 28. (a) Subject to this section, the amount of the deduction which the property owner is entitled to receive under this chapter for a particular year equals the product of:

(1) the increase in the assessed value resulting from the remediation and redevelopment in the zone or the location of personal property in the zone, or both; multiplied by

(2) the percentage determined under subsection (b).

(b) The percentage to be used in calculating the deduction under subsection (a) is as follows:

(1) For deductions allowed over a three (3) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	66%
3rd	33%

(2) For deductions allowed over a six (6) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	85%
3rd	66%
4th	50%
5th	34%
6th	17%

(3) For deductions allowed over a ten (10) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	95%
3rd	80%
4th	65%
5th	50%
6th	40%
7th	30%
8th	20%
9th	10%
10th	5%

(c) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a general reassessment of real property occurs within the

particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the general reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(3) The amount of the deduction may not exceed the limitations imposed by the designating body under section 23 of this chapter.

(4) The amount of the deduction must be proportionally reduced by the proportionate ownership of the property by a person that:

(A) has an ownership interest in an entity that contributed;

or

(B) has contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

The department of local government finance shall adopt rules under IC 4-22-2 to implement this subsection.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.9; P.L.90-2002, SEC.285.

IC 6-1.1-42-29

Requirements for property owners filing deduction application

Sec. 29. A property owner who files a deduction application under section 27 of this chapter must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits filed under sections 6 and 18 of this chapter.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-30

Substantial compliance with statement of benefits; notice; hearing; termination of deduction

Sec. 30. (a) Within forty-five (45) days after receipt of the information described in section 29 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits filed under sections 6 and 18 of this chapter.

(b) If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.
- (2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

If a notice mailed to a property owner concerns a statement of benefits approved for personal property under section 24 of this chapter, the designating body shall also mail a copy of the notice to the department of local government finance.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 24 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;
- (2) the county auditor; and
- (3) the department of local government finance if the deduction was granted for personal property under section 24 of this chapter.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or

sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

As added by P.L.59-1997, SEC.1. Amended by P.L.253-1997(ss), SEC.6; P.L.2-1998, SEC.28; P.L.119-1999, SEC.10; P.L.90-2002, SEC.286.

IC 6-1.1-42-31

Public documents and records; confidential information

Sec. 31. (a) A statement of benefits submitted to a designating body under this chapter is a public document.

(b) The following information is a public record if filed under section 29 of this chapter:

- (1) The name and address of the taxpayer.
- (2) The location and description of the new manufacturing equipment for which the deduction was granted.
- (3) Any information concerning the number of employees at the facility where the new manufacturing equipment is located, including estimated totals that were provided as part of the statement of benefits.
- (4) Any information concerning the total of the salaries paid to those employees, including estimated totals that were provided as part of the statement of benefits.
- (5) Any information concerning the amount of solid waste or hazardous waste converted into energy or other useful products by the new manufacturing equipment.
- (6) Any information concerning the assessed value of the new manufacturing equipment, including estimates that were provided as part of the statement of benefits.

(c) The following information is confidential if filed under section 29 of this chapter.

- (1) Any information concerning the specific salaries paid to individual employees by the owner of the new manufacturing equipment.
- (2) Any information concerning the cost of the new manufacturing equipment.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-32

Publication and filing of deduction information by auditor

Sec. 32. (a) Each calendar year, the county auditor shall publish the following in a newspaper of general interest and readership and not one of limited subject matter:

- (1) A list of the approved deduction applications that were filed under this chapter during that year. The list must contain the following:
 - (A) The name and address of each person approved for or

receiving a deduction that was filed for during the year.

(B) The amount of each deduction that was filed for during the year.

(C) The years for which each deduction that was filed for during the year will be available.

(D) The total amount for all deductions that were filed for and granted during the year.

(2) The total amount of all deductions for real property that were in effect under section 24 of this chapter during the year.

(3) The total amount of all deductions for personal property that were in effect under section 24 of this chapter during the year.

(b) The county auditor shall file the information described in subsection (a)(2) and (a)(3) with the department of local government finance each calendar year.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.29; P.L.90-2002, SEC.287.

IC 6-1.1-42-33

Designating body not granted authority to exempt person from certain requirements; waiver of noncompliance

Sec. 33. (a) This section applies only to the following requirements under this chapter:

(1) Failure to provide the completed statement of benefits form to the designating body before the hearing required under this chapter.

(2) Failure to submit the completed statement of benefits form to the designating body before the initiation of the remediation and redevelopment or the location in the zone of the property for which the person desires to claim a deduction under this chapter.

(3) Failure to designate an area as a brownfield revitalization zone before the initiation of the rehabilitation and redevelopment for which the person desires to claim a deduction under this chapter.

(4) Failure to make the required findings of fact before designating an area as a brownfield revitalization zone or authorizing a deduction.

(b) This section does not grant a designating body the authority to exempt a person from filing a statement of benefits or exempt a designating body from making findings of fact.

(c) A designating body may by resolution waive noncompliance described under subsection (a) under the terms and conditions specified in the resolution.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.30.